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EXTRAORDINARY

भाग II—खण्ड 3—उपखण्ड (i)

PART II—Section 3—Sub-Section (i)

प्राधिकार से प्रकाशित

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 31st May 1968

G.S.R. 1049.—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. (1) These rules shall be called the Central Excise (Seventh Amendment) Rules, 1968.

(2) They shall be deemed to have come into force on 11th May, 1968.

2. In the Central Excise Rules, 1944, after rule 52A, the following rule shall be inserted, namely:—

"52B. *Special procedure for removal of goods on Gaate-passes without countersignature of proper officer*—(1) Notwithstanding anything contained in these rules, the Central Board of Excise and Customs may, subject to such conditions

and limitations as may be specified from time to time, by special order, allow a manufacturer of any excisable goods the facility to remove such goods under gate-passes signed by him or by his authorised agent or agents without the counter-signature of the proper officer, provided such manufacturer in addition to such other conditions and limitations as may be considered necessary by the Collector,

(a) maintains comprehensive accounts of raw materials received and consumed in the factory;

(b) maintains account of excisable and other goods produced and cleared from the factory;

(c) presents an application for removal of goods at the end of the day or week or such other period as the Collector may specify in this behalf to cover clearances of excisable goods under gate-passes during the day or week or such other period, as the case may be;

(d) opens an account current with the Collector and maintains adequate credit to cover Central Excise duty leviable, if any on goods cleared at any time; and

(e) makes available all accounts, relating to the manufacture, storage, stock verification, delivery or disposal of all excisable and other goods manufactured in the factory for such scrutiny as may be deemed necessary, to the Central Excise Officers or audit parties deputed for that purpose by the Collector of Central Excise or the Comptroller and Auditor General of India.

(2) If as a result of any such scrutiny, audit or otherwise, a manufacturer is found to have maintained incorrect accounts, or removed or utilised any excisable goods without payment of duty leviable thereon otherwise than for export as prescribed under the rules or as provided in the rules relating to the procedure for the removal or utilisation of such excisable goods or otherwise not found to have accounted for the excisable goods to the satisfaction of the proper officer, he shall be liable to pay the full duty chargeable on such goods and a penalty which may extend to two thousand rupees."

[No. 128/68.]

G.S.R. 1041.—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. (1) These rules shall be called the Central Excise (Eighth Amendment) Rules, 1968.

(2) They shall come into force on the 1st June, 1968

2. In the Central Excise Rules, 1944, rule 52B, shall be omitted.

[No. 129/68.]

G.S.R. 1042.—In exercise of the powers conferred by section 280ZE read with section 280ZD of the Income-tax Act, 1961 (43 of 1961) and all other powers enabling it in this behalf, the Central Government hereby makes the following further amendment in the Tax Credit Certificate (Excise Duty on Excess Clearance) Scheme, 1965, namely:—

In the said Scheme, in Schedule I, in the Explanation to serial number (6), for the words "whole of such ingots", the words "whole of such ingots or molten metal directly" shall be substituted.

[No. 130/68.]

K. L. REKHI, Under Secy.

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